

Attachment B
To Fee Application

Summary of PwC's Fees By Professional
May 2005

Professional Profiles
 WR Grace Time Tracking - Audit
 For the Month Ended May 31, 2005

Name of Professional	Position with the Firm	Number of Years in Profession	Project	Hourly Bill Rate	Total Hours	Total Compensation
William Bishop	Audit Partner	27	Integrated Audit	\$578.00	8.0	\$ 4,624.00
Robert Keehan	Audit Partner	18	Integrated Audit	\$578.00	2.0	\$ 1,156.00
Peter Woolf	Partner	25	Integrated Audit	\$450.00	1.5	\$ 675.00
Robert F Eydt	SEC Review Manager	20+	Integrated Audit	\$763.00	2.0	\$ 1,526.00
William Todd Hutcherson	Audit Senior Manager	11	Integrated Audit	\$332.00	2.0	\$ 664.00
John E Newstead	Audit Senior Manager	10+	Integrated Audit	\$320.00	11.5	\$ 3,680.00
Jody Beth Underhill	Tax Senior Manager	20	Integrated Audit	\$259.00	8.5	\$ 2,201.50
Ryan Grady	Audit Senior Associate	4	Integrated Audit	\$172.00	95.4	\$ 16,408.80
Maria J. Afuang	Audit Senior Associate	4	Integrated Audit	\$160.00	37.8	\$ 6,048.00
Erica Margolius	Audit Associate	1	Integrated Audit	\$98.00	33.0	\$ 3,234.00
Michael McDonnell	Audit Associate	3	Puerto Rico Statutory Audit	\$109.00	9.0	\$ 981.00
Michael McDonnell	Audit Associate	3	Integrated Audit	\$129.00	6.9	\$ 890.10
Nicholas P Barrett	Audit Associate	<1	Puerto Rico Statutory Audit	\$109.00	6.0	\$ 654.00
Nicholas Stromann	Audit Associate	2	Integrated Audit	\$129.00	34.5	\$ 4,450.50
Christopher W Park	Audit Associate	2	Integrated Audit	\$129.00	22.0	\$ 2,838.00
		TOTAL			280.1	\$ 50,030.90

Time Spent Tracking Time for Reporting to the U.S. Bankruptcy Court (refer to attached file for details)

Total Cost of Tracking Time Billed to Grace
 Total Hours Spent Tracking Time

\$ 4,887.70
 50.0

**Summary of PwC's Fees By Project Category:
May 2005**

Project Category	Total Hours	Total Fees
01-Assets Analysis and Recovery		
02-Asset Disposition		
03-Business Operations		
04-Case Administration		
05-Claim Analysis Objection & Resolution (Asbestos)		
06-Claim Analysis Objection & Resolution (Non-asbestos)		
07-Committee, Creditors', Notcholders', or Equity Holders'		
08-Employee Benefits/Pension		
09-Employee Applications, Applicant		
10-Employment Applications, Others		
11-Financing		
12-Fee Applications, Others	50.0	\$4,887.70
13-Financing		
14-Hearings		
15-Litigation and Litigation Consulting		
16-Plan and Disclosure Statement		
17-Relief from Stay Proceedings		
18-Tax Issues		
19-Tax Litigation		
20-Travel- Non-working		
21-Valuation		
22-ZAI Science Trial		
23-ZAI Science Trial- Expenses		
24-Other		

25-Accounting/Auditing	280.1	\$50,030.90
26-Business Analysis		
27-Corporate Finance		
28-Data Analysis		
TOTAL:	330.1	\$54,918.60

Expense Summary
May 2005

Expense Category	Service Provider	Total Expenses
Transportation	N/A	\$197.79
Lodging	N/A	\$0.00
Sundry	N/A	\$0.00
Business Meals	N/A	\$105.27
TOTAL:		\$303.06